



COUNTY BOATING PROGRAM FINANCIAL REVIEW

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011



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NARRATIVE

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2011

SCOPE AND PURPOSE

SCOPE: To review counties' compliance with Idaho Statute and Idaho Department of Parks and Recreation IDAPA rules concerning State Vessel Account, State Waterways Improvement Fund Grants, Federal Boating Safety Grants, Federal Clean Vessel Grants, and Federal Boating Infrastructure Grants.

PURPOSE: To collect and classify Federal Fiscal Year 2011 (FFY11) County Vessel Account expenditures to be included in the Idaho Department of Parks and Recreation (IDPR) final Financial Status Report 269A due to the U.S. Coast Guard December 31, 2011.

To verify expenditures and match for IDPR Waterways Improvement Fund, Federal Boating Safety, Federal Clean Vessel, and Federal Boating Infrastructure Grants.

To review the county Vessel and Grant accounts and IDPR records to ascertain whether or not established procedures provide reasonable assurance that:

1. Funds are expended according to Idaho Statute;
2. Counties met criteria to receive Vessel Account Funds;
3. Notice to retain Surplus Money is completed and in compliance with Statute; and
4. IDPR payments to counties are timely and accurate.

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2011

DISTRIBUTION OF REPORT

Nancy Merrill, Director

David Ricks, Deputy Director

Tamara Humiston, Fiscal Officer

David Dahms, Boating Recreation Program Manager

Kathy Muir, State & Federal Grants Manager

Jennifer Okerlund, Communications Program Manager

Rick Just, Comprehensive Planning Coordinator

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2011

The financial review of the State Vessel Account is comprised of FFY11, October 1, 2010 through September 30, 2011. Information was compiled by county visits, mail, phone, and email for forty-one Counties. The remaining three counties, Butte, Clark and Lincoln, do not receive State Vessel Funds. Approximately \$4.26 million of receipts and \$4.24 million of expenditures were reviewed and classified.

For this report, the beginning and ending balances for each County were adjusted for outstanding warrants. The balance reflects the actual Vessel Account "Fund" rather than the Vessel Account "Treasurer's Cash". All receipt amounts reported on the Counties' books reflect the county's year-end cut off of October 1, 2011.

Expenditures are classified by Fund, Function and Category. The Function expenditure classifications are Law Enforcement, Education, Administration, Navigation Aid, and Access. The Category expenditure classifications are Personnel, Benefits, Travel, Equipment, Supplies, Contractual, Other and Construction. The information needed to classify expenditures was obtained from County Clerks, Sheriff's Office personnel, Waterways Committee members, and Park and Recreation personnel. Boating Safety Grant and Waterways Improvement Fund Grant expenditures are reported separately from other Vessel Account Expenditures.

Other funds received or spent in support of county boating programs are included in this report under Other Funds Allowable as BSG Match or Other Funds Not Allowable as BSG Match. Classification for each depended upon the source of funds and the purpose of the expenditure. Revenues and expenditures using interest or sale of property accruing from Vessel Account funds are classified as Other Funds Allowable as BSG Match. Revenues and expenditures using federal funds other than Boating Safety Grants, state funds used to match said federal grants, and county funds are classified as Other Funds Not Allowable as BSG Match. Any remaining revenues or expenditures are classified by the purpose of the expenditures.

Grant and match expenditures for IDPR Waterways Grants, Clean Vessel Grants, Boating Infrastructure Grant, and Boating Safety Grants were verified and are included in this report. Any overpayments are noted in the Audit Issues section of this report.

All expenditures were reviewed to assure that funds were expended according to Idaho Statute and IDPR rules (Appendix A).

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2011

According to Idaho Code 67-7013 (6), "Only those counties in the state with a boating improvement program, as recognized by the department, shall be eligible to receive moneys from the state vessel account. A "boating improvement program" means that one or more recognized boating facilities are being developed and/or maintained within the county's jurisdiction and/or that the county has or is actively developing a recognized boating law enforcement program." Butte, Clark, and Lincoln Counties do not meet one or both criteria.

Butte, Clark, Lincoln and Shoshone do not have a developed facility in their counties according to the Online Boating Guide. However, Shoshone County owns and pays taxes to Kootenai County for the Cataldo Boat Ramp at Old Mission. Therefore, Shoshone County meets the criteria of a recognized boating facility even though the facility is in Kootenai County.

There are no written criteria that define a recognized boating law enforcement program; therefore audit was unable to verify that the counties who receive vessel account funds met those criteria. IDPR recognizes a boating law enforcement program when the sheriff and deputy sheriffs of the counties who are primarily responsible for the enforcement of Boating Safety Laws express interest in a program and when there are bodies of water in the county.

The FFY11 County Vessel Fund Reporting & Remittance Forms and Request for Retention of County Vessel Funds (Appendix B) were reviewed for compliance with Idaho Code 67-7013 (8) (Appendix C). The FFY11 forms were due from the counties on December 20, 2011.

In FFY11, a majority of the counties are in compliance with Idaho Code 67-7013 (8) and IDAPA 26.01.02 (Appendix D) concerning reporting and remittance of surplus County Vessel Account money.

The ending fund balance on the Vessel Account Reconciliation by County in this report should not be used to determine the amount of surplus in County Vessel Accounts. It should only be used as a guide. Many counties deposit funds in the County Vessel Account from other sources: vendor fees, interest, funding from BLM, Fish and Game, BOR, etc. The County Vessel Fund Reporting & Remittance Form allows the counties to subtract the balance of moneys not received from the State Vessel Account and any obligated moneys in the County Vessel Account from the ending fund balance to arrive at an adjusted balance. Historically, counties have had difficulty completing this form accurately. An accurate adjusted ending Fund Balance is used to determine surplus moneys to be returned or retained. Counties have three years pursuant to statute to spend the money. Counties utilize the funds appropriately over time.

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2011

SUMMARY OF OUTSTANDING ISSUES

FEDERAL FY	COUNTY	AMOUNT	STATUS
FFY11	Bonneville	\$19,958.73	RV revenue needs to be transferred out of Waterways Fund.
FFY11	Caribou	\$2,546.38	BSG match needs to be transferred to Sheriff Fund.
FFY11	Fremont	\$3,387.56	BSG overpayment needs to be reimbursed to IDPR.
FFY11	Owyhee	\$26,189.77	Snow Registration funds deposited in and Snow Invoice paid out of Waterways Account. County agreed to designate a new Fund solely for Snowmobile revenue and expenditures and transfer balance to the Snowmobile Fund.
FFY11	Owyhee	\$12,309.43	BSG match needs to be transferred to Sheriff Fund.
FFY11	Power	\$1,391.23	Registration revenue needs to be transferred from Justice Fund to Waterways Fund.
FFY11	Twin Falls	\$2657.41	BSG match needs to be transferred to Sheriff Fund.

Audit will verify the corrections during the FY12 audit.

TABLES AND GRAPHS

**ALL COUNTIES EXPENDITURES BY FUNCTION AND CATEGORY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
PERSONNEL	464,988.73	41,304.31	6,782.00	0.00	513,073.04	277,200.40	790,273.44
BENEFITS	149,450.83	6,645.45	0.00	0.00	156,096.28	58,088.82	214,184.90
TRAVEL	11,836.83	589.99	0.00	0.00	12,226.82	5,321.52	17,548.34
EQUIPMENT	360,707.60	0.00	0.00	2,492.55	363,200.15	183,238.68	546,438.83
SUPPLIES	417,215.41	0.00	111.48	3,383.31	420,710.19	125,182.85	545,893.04
CONTRACTUAL	27,267.35	0.00	0.00	0.00	27,267.35	67,168.16	94,433.51
OTHER	5,272.85	210.00	921.14	0.00	6,403.99	7,090.97	13,494.96
CONSTRUCTION	21,286.90	0.00	0.00	189.77	21,486.67	404,147.55	425,642.22
TOTAL BOAT REGISTRATION	\$ 1,457,834.50	\$ 48,749.75	\$ 7,814.62	\$ 6,075.62	\$ 1,520,474.49	\$ 1,127,436.75	\$ 2,647,911.24

FEDERAL BOATING SAFETY GRANTS (BSG)							
PERSONNEL	550,547.12	42,240.40	0.00	0.00	592,787.52	0.00	592,787.52
BENEFITS	51,790.42	5,806.29	0.00	0.00	57,596.71	0.00	57,596.71
TRAVEL	1,891.80	198.36	0.00	0.00	2,090.16	0.00	2,090.16
EQUIPMENT	20,195.25	0.00	0.00	0.00	20,195.25	0.00	20,195.25
SUPPLIES	87,405.09	64.00	0.00	173.34	87,642.44	0.00	87,642.44
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	5,248.60	0.00	0.00	399.59	5,648.19	0.00	5,648.19
TOTAL BOAT SAFETY GRANT	\$ 717,078.27	\$ 48,309.05	\$ -	\$ 572.94	\$ 765,960.26	\$ -	\$ 765,960.26

WATERWAYS IMPROVEMENT FUND GRANTS							
PERSONNEL	0.00	0.00	0.00	0.00	0.00	4,771.00	4,771.00
BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	53,677.97	0.00	0.00	0.00	53,677.97	53,256.50	106,934.47
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	439,650.99	439,650.99
TOTAL WIF GRANT	\$ 53,677.97	\$ -	\$ -	\$ -	\$ 53,677.97	\$ 497,678.49	\$ 551,356.46

INTEREST, OTHER STATE FUNDS							
PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES	7,833.00	0.00	0.00	0.00	7,833.00	0.00	7,833.00
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	9,107.50	9,107.50
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	34,269.90	34,269.90
TOTAL ALLOW AS BSG	\$ 7,833.00	\$ -	\$ -	\$ -	\$ 7,833.00	\$ 43,377.40	\$ 51,210.40

COUNTY, OTHER FEDERAL, OTHER FEDERAL MATCH							
PERSONNEL	0.00	0.00	0.00	0.00	0.00	1,680.90	1,680.90
BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	601.50	0.00	0.00	0.00	601.50	0.00	601.50
EQUIPMENT	35,789.47	0.00	0.00	0.00	35,789.47	1,601.30	37,390.77
SUPPLIES	4,772.01	0.00	0.00	0.00	4,772.01	18,281.36	23,053.37
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	54,444.08	54,444.08
OTHER	410.16	0.00	0.00	0.00	410.16	938.43	1,348.59
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	103,655.67	103,655.67
TOTAL NOT ALLOW AS BSG	\$ 41,573.14	\$ -	\$ -	\$ -	\$ 41,573.14	\$ 180,601.74	\$ 222,174.88

SUMMARY BY FUNDING SOURCE							
VESSEL ACCT	1,457,834.50	48,749.75	7,814.62	6,075.62	1,520,474.49	1,127,436.75	2,647,911.24
BOAT SAFETY	717,078.27	48,309.05	0.00	572.94	765,960.26	0.00	765,960.26
WATERWAYS	53,677.97	0.00	0.00	0.00	53,677.97	497,678.49	551,356.46
OTHER ALLOWABLE	7,833.00	0.00	0.00	0.00	7,833.00	43,377.40	51,210.40
OTHER NOT ALLOWABLE	41,573.14	0.00	0.00	0.00	41,573.14	180,601.74	222,174.88
TOTAL	\$ 2,277,996.88	\$ 97,058.80	\$ 7,814.62	\$ 6,648.56	\$ 2,389,518.86	\$ 1,849,094.38	\$ 4,238,613.24

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ALL COUNTIESWS

VESSEL ACCOUNT (BOAT REGISTRATION)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	22,787.67	0.00	660.00	0.00	23,447.67	168,832.04	192,279.71
ADAMS	38,086.55	102.45	0.00	0.00	38,188.99	0.00	38,188.99
BANNOCK	0.00	0.00	0.00	0.00	0.00	17,313.52	17,313.52
BEAR LAKE	20,131.96	520.75	0.00	0.00	20,652.71	25,915.00	46,567.71
BENEWAH	31,501.96	783.66	0.00	0.00	32,285.62	5,079.49	37,365.11
BINGHAM	48,099.51	3,183.89	0.00	597.00	51,880.40	1,060.00	52,940.40
BLAINE	3,848.56	1,528.47	111.48	0.00	5,488.51	33,541.24	39,029.75
BOISE	19,541.70	361.84	6,782.00	0.00	26,685.54	0.00	26,685.54
BONNER	208,443.86	1,607.71	0.00	1,239.03	211,290.60	126,150.86	337,441.46
BONNEVILLE	34,973.23	13,222.45	0.00	0.00	48,195.68	82,530.81	130,726.49
BOUNDARY	2,169.52	346.03	61.14	0.00	2,576.70	5,804.71	8,381.41
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	132,721.40	282.50	200.00	0.00	133,203.90	61,670.00	194,873.90
CARIBOU	5,733.32	515.41	0.00	0.00	6,248.73	0.00	6,248.73
CASSIA	8,415.10	200.25	0.00	0.00	8,615.35	39,728.49	48,343.84
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	46,754.35	1,214.11	0.00	0.00	47,968.45	5,000.00	52,968.45
CUSTER	7,968.94	131.40	0.00	0.00	8,100.34	11,000.00	19,100.34
ELMORE	58,853.26	453.69	0.00	0.00	59,306.95	0.00	59,306.95
FRANKLIN	9,188.92	0.00	0.00	0.00	9,188.92	2,612.32	11,801.24
FREMONT	24,377.34	166.32	0.00	0.00	24,543.66	19,276.27	43,819.93
GEM	20,627.46	3,904.37	0.00	1,460.62	25,992.46	2,926.00	28,918.46
GOODING	4,767.08	167.70	0.00	0.00	4,934.78	0.00	4,934.78
IDAHO	0.00	0.00	0.00	0.00	0.00	15,610.19	15,610.19
JEFFERSON	8,458.99	148.65	0.00	0.00	8,607.64	0.00	8,607.64
JEROME	1,939.71	0.00	0.00	0.00	1,939.71	4,832.20	6,771.91
KOOTENAI	287,506.76	1,976.31	0.00	2,492.55	291,975.62	318,297.85	610,273.47
LATAH	0.00	0.00	0.00	0.00	0.00	28,955.20	28,955.20
LEMHI	1,811.37	252.66	0.00	0.00	2,064.03	0.00	2,064.03
LEWIS	8,777.80	0.00	0.00	0.00	8,777.80	600.00	9,377.80
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	1,589.78	1,366.09	0.00	0.00	2,955.87	0.00	2,955.87
MINIDOKA	5,149.74	633.65	0.00	0.00	5,783.39	1,842.50	7,625.89
NEZ PERCE	60,927.33	346.20	0.00	0.00	61,273.53	62,282.77	123,556.30
ONEIDA	3,906.09	0.00	0.00	0.00	3,906.09	865.25	4,771.34
OWYHEE	68,849.19	307.26	0.00	286.42	69,442.88	6,901.40	76,344.28
PAYETTE	6,098.39	12,139.02	0.00	0.00	18,237.41	8,615.00	26,852.41
POWER	10,162.16	165.87	0.00	0.00	10,328.03	19,302.53	29,630.56
SHOSHONE	5,000.00	0.00	0.00	0.00	5,000.00	9,855.04	14,855.04
TETON	0.00	0.00	0.00	0.00	0.00	1,375.00	1,375.00
TWIN FALLS	8,296.54	1,174.12	0.00	0.00	9,470.66	30,195.07	39,665.73
VALLEY	136,307.50	1,297.85	0.00	0.00	137,605.35	9,466.00	147,071.35
WASHINGTON	94,061.46	249.08	0.00	0.00	94,310.52	0.00	94,310.52
TOTAL	\$ 1,457,834.50	\$ 48,749.75	\$ 7,814.62	\$ 6,075.62	\$ 1,520,474.49	\$ 1,127,436.75	\$ 2,647,911.24

FEDERAL BOATING SAFETY GRANT (BSG)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	36,565.97	0.00	0.00	0.00	36,565.97	0.00	36,565.97
ADAMS	13,363.94	204.93	0.00	0.00	13,568.87	0.00	13,568.87
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	28,572.97	1,041.66	0.00	0.00	29,614.63	0.00	29,614.63
BENEWAH	7,208.62	1,272.11	0.00	0.00	8,480.73	0.00	8,480.73
BINGHAM	9,149.17	6,368.74	0.00	0.00	15,517.92	0.00	15,517.92
BLAINE	7,127.35	3,057.39	0.00	0.00	10,184.74	0.00	10,184.74
BOISE	25,802.26	723.78	0.00	0.00	26,526.04	0.00	26,526.04
BONNER	103,618.34	2,114.66	0.00	0.00	105,733.00	0.00	105,733.00
BONNEVILLE	27,962.65	8,830.31	0.00	0.00	36,792.96	0.00	36,792.96
BOUNDARY	3,199.02	692.17	0.00	0.00	3,891.19	0.00	3,891.19
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	38,392.10	387.80	0.00	0.00	38,779.90	0.00	38,779.90
CARIBOU	9,942.83	1,030.97	0.00	0.00	10,973.80	0.00	10,973.80
CASSIA	13,444.58	400.56	0.00	0.00	13,845.14	0.00	13,845.14
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	33,168.17	2,428.58	0.00	0.00	35,596.75	0.00	35,596.75
CUSTER	6,108.82	188.93	0.00	0.00	6,297.75	0.00	6,297.75
ELMORE	28,676.01	886.89	0.00	0.00	29,562.90	0.00	29,562.90
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	17,924.20	332.69	0.00	0.00	18,256.89	0.00	18,256.89
GEM	6,229.92	3,068.47	0.00	0.00	9,298.38	0.00	9,298.38
GOODING	3,819.91	287.52	0.00	0.00	4,107.43	0.00	4,107.43
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	5,552.16	257.30	0.00	0.00	5,809.46	0.00	5,809.46
JEROME	3,860.90	0.00	0.00	0.00	3,860.90	0.00	3,860.90
KOOTENAI	106,371.74	1,976.26	0.00	0.00	108,348.00	0.00	108,348.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	1,921.40	505.39	0.00	0.00	2,426.79	0.00	2,426.79
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	495.83	1,063.83	0.00	0.00	1,559.66	0.00	1,559.66
MINIDOKA	4,439.74	1,252.23	0.00	0.00	5,691.97	0.00	5,691.97
NEZ PERCE	46,134.68	442.95	0.00	0.00	46,577.64	0.00	46,577.64
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	30,218.02	628.12	0.00	572.94	31,419.07	0.00	31,419.07
PAYETTE	0.00	4,319.02	0.00	0.00	4,319.02	0.00	4,319.02
POWER	16,684.76	380.03	0.00	0.00	17,064.79	0.00	17,064.79
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	15,512.95	2,348.59	0.00	0.00	17,861.54	0.00	17,861.54
VALLEY	45,457.44	1,405.90	0.00	0.00	46,863.34	0.00	46,863.34
WASHINGTON	20,151.83	411.26	0.00	0.00	20,563.09	0.00	20,563.09
TOTAL	\$ 717,078.27	\$ 48,309.05	\$ -	\$ 572.94	\$ 765,960.26	\$ -	\$ 765,960.26

STATE WATERWAYS IMPROVEMENT FUND GRANT (WIF)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	65,999.24	65,999.24
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	1,685.97	0.00	0.00	0.00	1,685.97	0.00	1,685.97
BLAINE	0.00	0.00	0.00	0.00	0.00	22,614.00	22,614.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	15,375.00	0.00	0.00	0.00	15,375.00	60,427.00	75,802.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	88,690.69	88,690.69
BOUNDARY	0.00	0.00	0.00	0.00	0.00	10,158.67	10,158.67
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	36,617.00	0.00	0.00	0.00	36,617.00	0.00	36,617.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	118,923.89	118,923.89
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	53,256.50	53,256.50
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	62,768.50	62,768.50
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	14,840.00	14,840.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 53,677.97	\$ -	\$ -	\$ -	\$ 53,677.97	\$ 497,678.49	\$ 551,356.46

**OTHER FUNDS ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	34,269.90	34,269.90
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	4,554.00	4,554.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ONEIDA	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	7,833.00	0.00	0.00	0.00	7,833.00	2,053.50	9,886.50
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 7,833.00	\$ -	\$ -	\$ -	\$ 7,833.00	\$ 43,377.40	\$ 51,210.40

**OTHER FUNDS NOT ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	2,132.78	0.00	0.00	0.00	2,132.78	0.00	2,132.78
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	1,885.23	1,885.23
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	5,194.08	5,194.08
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	7,788.70	0.00	0.00	0.00	7,788.70	0.00	7,788.70
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	3,000.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	5,817.00	0.00	0.00	0.00	5,817.00	800.00	6,617.00
GEM	601.50	0.00	0.00	0.00	601.50	0.00	601.50
GOODING	22,233.16	0.00	0.00	0.00	22,233.16	0.00	22,233.16
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	172,722.43	172,722.43
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 41,573.14	\$ -	\$ -	\$ -	\$ 41,573.14	\$ 180,601.74	\$ 222,174.88

**ALL BOATING PROGRAM FUNDS
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	61,486.42	0.00	660.00	0.00	62,146.42	234,831.28	296,977.70
ADAMS	51,450.48	307.38	0.00	0.00	51,757.86	0.00	51,757.86
BANNOCK	0.00	0.00	0.00	0.00	0.00	19,198.75	19,198.75
BEAR LAKE	48,704.92	1,562.42	0.00	0.00	50,267.34	25,915.00	76,182.34
BENEWAH	38,710.58	2,055.77	0.00	0.00	40,766.35	5,079.49	45,845.84
BINGHAM	58,934.66	9,552.63	0.00	597.00	69,084.29	6,254.08	75,338.37
BLAINE	10,975.91	4,585.86	111.48	0.00	15,673.25	56,155.24	71,828.49
BOISE	45,343.96	1,085.62	6,782.00	0.00	53,211.58	0.00	53,211.58
BONNER	327,437.21	3,722.37	0.00	1,239.03	332,398.60	186,577.86	518,976.46
BONNEVILLE	62,935.88	22,052.76	0.00	0.00	84,988.64	205,491.40	290,480.04
BOUNDARY	5,368.54	1,038.21	61.14	0.00	6,467.89	15,963.38	22,431.27
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	171,113.50	670.30	200.00	0.00	171,983.80	61,670.00	233,653.80
CARIBOU	15,676.15	1,546.38	0.00	0.00	17,222.53	0.00	17,222.53
CASSIA	29,648.38	600.81	0.00	0.00	30,249.19	39,728.49	69,977.68
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	82,922.52	3,642.68	0.00	0.00	86,565.20	5,000.00	91,565.20
CUSTER	14,077.75	320.34	0.00	0.00	14,398.09	11,000.00	25,398.09
ELMORE	87,529.28	1,340.57	0.00	0.00	88,869.85	0.00	88,869.85
FRANKLIN	9,188.92	0.00	0.00	0.00	9,188.92	7,166.32	16,355.24
FREMONT	48,118.54	499.01	0.00	0.00	48,617.55	20,076.27	68,693.82
GEM	27,458.88	6,972.84	0.00	1,460.62	35,892.34	2,926.00	38,818.34
GOODING	67,437.15	455.22	0.00	0.00	67,892.37	0.00	67,892.37
IDAHO	0.00	0.00	0.00	0.00	0.00	15,610.19	15,610.19
JEFFERSON	14,011.16	405.94	0.00	0.00	14,417.10	0.00	14,417.10
JEROME	5,800.61	0.00	0.00	0.00	5,800.61	4,832.20	10,632.81
KOOTENAI	393,878.50	3,952.57	0.00	2,492.55	400,323.62	609,944.17	1,010,267.79
LATAH	0.00	0.00	0.00	0.00	0.00	28,955.20	28,955.20
LEMHI	3,732.77	758.05	0.00	0.00	4,490.82	0.00	4,490.82
LEWIS	8,777.80	0.00	0.00	0.00	8,777.80	600.00	9,377.80
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	2,085.61	2,429.92	0.00	0.00	4,515.53	0.00	4,515.53
MINIDOKA	9,589.48	1,885.88	0.00	0.00	11,475.36	55,099.00	66,574.36
NEZ PERCE	107,062.01	789.16	0.00	0.00	107,851.17	125,051.27	232,902.44
ONEIDA	3,906.09	0.00	0.00	0.00	3,906.09	3,365.25	7,271.34
OWYHEE	99,067.21	935.38	0.00	859.36	100,861.95	6,901.40	107,763.35
PAYETTE	6,098.39	16,458.04	0.00	0.00	22,556.43	8,615.00	31,171.43
POWER	34,679.91	545.91	0.00	0.00	35,225.82	21,356.03	56,581.85
SHOSHONE	5,000.00	0.00	0.00	0.00	5,000.00	9,855.04	14,855.04
TETON	0.00	0.00	0.00	0.00	0.00	1,375.00	1,375.00
TWIN FALLS	23,809.49	3,522.71	0.00	0.00	27,332.20	30,195.07	57,527.27
VALLEY	181,764.94	2,703.75	0.00	0.00	184,468.69	24,306.00	208,774.69
WASHINGTON	114,213.29	660.32	0.00	0.00	114,873.61	0.00	114,873.61
TOTAL	\$ 2,277,996.88	\$ 97,058.80	\$ 7,814.62	\$ 6,648.56	\$ 2,389,518.86	\$ 1,849,094.38	\$ 4,238,613.24

**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

COUNTY	BEGINNING BALANCE 10/1/10	REVENUE					
		VESSEL ACCOUNT (BOAT REGISTRATION)	FEDERAL BOATING SAFETY GRANTS (BSG)	STATE WATERWAYS IMPROVEMENT FUND (WIF)	OTHER ALLOWABLE AS BSG MATCH	OTHER NOT ALLOWABLE AS BSG MATCH	TOTAL REVENUE
ADA	122,408.78	201,713.59	36,565.97	66,000.00	1,843.58	2,132.78	308,255.92
ADAMS	38,763.33	16,758.49	17,948.14	0.00	0.00	0.00	34,706.63
BANNOCK	17,172.18	7,667.38	0.00	0.00	0.00	1,885.23	9,552.61
BEAR LAKE	42,598.07	36,817.93	32,217.63	0.00	0.00	0.00	68,835.56
BENEWAH	10,059.15	40,649.16	8,480.73	0.00	0.00	852.14	49,982.03
BINGHAM	61,148.83	46,543.96	15,517.92	1,685.97	0.00	4,482.00	68,229.85
BLAINE	23,573.08	30,920.53	19,323.26	0.00	87.82	8,779.28	59,110.89
BOISE	108,963.18	42,410.41	26,526.05	0.00	0.00	0.00	68,936.46
BONNER	295,287.67	348,892.38	105,733.00	75,802.00	0.00	26.08	530,453.46
BONNEVILLE	16,609.54	141,288.39	36,792.00	76,922.00	29,269.90	35,319.64	319,591.93
BOUNDARY	32,013.60	21,390.58	0.00	0.00	0.00	0.00	21,390.58
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	24,543.55	7,967.58	0.00	0.00	0.00	0.00	7,967.58
CANYON	170,681.23	119,055.13	38,779.90	0.00	0.00	0.00	157,835.03
CARIBOU	17,628.92	15,752.47	17,733.87	0.00	0.00	0.00	33,486.34
CASSIA	0.00	46,651.06	30,626.45	0.00	0.00	(7,299.83)	69,977.68
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	33,086.26	60,443.38	35,596.75	101,148.00	0.00	3,100.00	200,288.13
CUSTER	13,284.81	15,399.14	10,406.68	0.00	0.00	0.00	25,805.82
ELMORE	45,310.26	76,163.46	29,562.90	0.00	167.72	0.00	105,894.08
FRANKLIN	60,325.96	22,285.89	0.00	0.00	5,200.00	1,583.50	29,069.39
FREMONT	43,207.71	59,328.45	20,265.82	0.00	0.00	10,326.75	89,921.02
GEM	39,541.68	30,115.66	9,298.38	0.00	601.50	0.00	40,015.54
GOODING	54,487.91	15,867.18	4,107.43	36,617.00	0.00	0.00	56,591.61
IDAHO	46,108.85	19,585.20	0.00	0.00	0.00	0.00	19,585.20
JEFFERSON	19,852.19	16,104.64	5,809.46	0.00	0.00	0.00	21,914.10
JEROME	9,975.51	13,137.19	3,860.90	0.00	0.00	0.00	16,998.09
KOOTENAI	230,947.63	567,580.17	108,348.00	16,985.00	0.00	170,816.43	863,729.60
LATAH	59,128.11	25,027.57	0.00	0.00	0.00	0.00	25,027.57
LEMHI	1,628.44	9,061.30	0.00	0.00	0.00	0.00	9,061.30
LEWIS	13,877.27	5,000.42	0.00	0.00	0.00	0.00	5,000.42
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	7,175.53	7,415.54	2,049.02	0.00	0.00	0.00	9,464.56
MINIDOKA	5,423.53	19,904.98	6,554.39	53,256.50	0.00	0.00	79,715.87
NEZ PERCE	116,718.73	96,041.26	46,577.64	62,768.50	0.00	14,217.47	219,604.87
ONEIDA	0.00	9,453.91	0.00	0.00	4,083.50	142.50	13,679.91
OWYHEE	66,501.03	43,751.86	25,484.76	0.00	0.00	11,489.14	80,725.76
PAYETTE	35,246.49	28,513.40	4,319.02	0.00	0.00	33.31	32,865.73
POWER	14,657.76	51,225.35	17,064.79	0.00	10,333.00	4.16	78,627.30
SHOSHONE	37,334.82	18,487.92	0.00	0.00	0.00	0.00	18,487.92
TETON	8,566.14	8,185.41	0.00	0.00	0.00	690.56	8,875.97
TWIN FALLS	109,496.03	85,166.13	15,068.25	0.00	0.00	537.50	100,771.88
VALLEY	139,734.52	149,752.29	46,863.34	14,840.00	0.00	9,000.29	220,455.92
WASHINGTON	138,308.70	52,332.80	22,445.76	0.00	0.00	141.97	74,920.53
TOTAL ALL	2,331,376.98	2,629,609.54	799,928.21	506,024.97	51,587.02	268,260.90	4,255,410.64

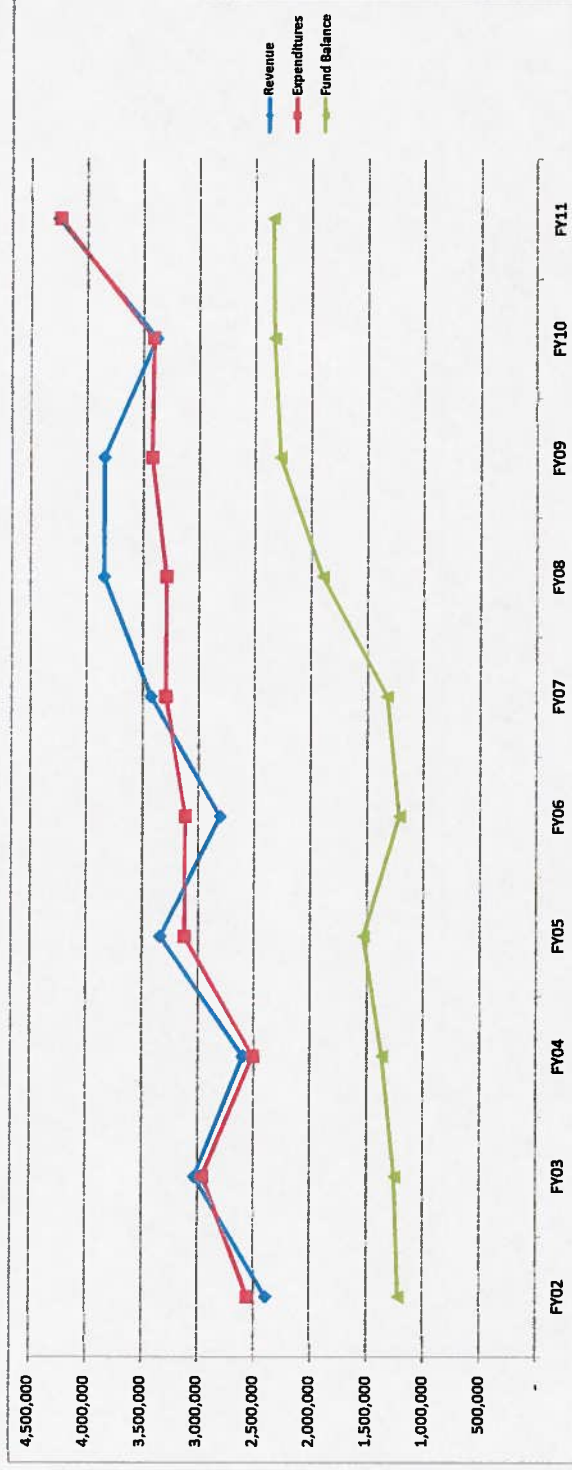
**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2011**

COUNTY	EXPENDITURES						ENDING BALANCE 9-30-11
	VESSEL	FEDERAL	STATE	OTHER	OTHER	TOTAL	
	ACCOUNT	BOATING	WATERWAYS	ALLOWABLE	NOT		
	BOAT	SAFETY	IMPROVEMENT	AS BSG	ALLOWABLE		
REGISTRATION	GRANTS (BSG)	FUND (WIF)	MATCH	AS BSG MATCH	EXPENDITURES		
ADA	192,279.71	36,565.97	65,999.24	0.00	2,132.78	296,977.70	133,687.00
ADAMS	38,188.99	13,568.87	0.00	0.00	0.00	51,757.86	21,712.10
BANNOCK	17,313.52	0.00	0.00	0.00	1,885.23	19,198.75	7,526.04
BEAR LAKE	46,567.71	29,614.63	0.00	0.00	0.00	76,182.34	35,251.29
BENEWAH	37,365.11	8,480.73	0.00	0.00	0.00	45,845.84	14,195.34
BINGHAM	52,940.40	15,517.92	1,685.97	0.00	5,194.08	75,338.37	54,040.31
BLAINE	39,029.75	10,184.74	22,614.00	0.00	0.00	71,828.49	10,855.48
BOISE	26,685.54	26,526.04	0.00	0.00	0.00	53,211.58	124,688.06
BONNER	337,441.46	105,733.00	75,802.00	0.00	0.00	518,976.46	306,764.67
BONNEVILLE	130,726.49	36,792.96	88,690.69	34,269.90	0.00	290,480.04	45,721.43
BOUNDARY	8,381.41	3,891.19	10,158.67	0.00	0.00	22,431.27	30,972.91
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	32,511.13
CANYON	194,873.90	38,779.90	0.00	0.00	0.00	233,653.80	94,862.46
CARIBOU	6,248.73	10,973.80	0.00	0.00	0.00	17,222.53	33,892.73
CASSIA	48,343.84	13,845.14	0.00	0.00	7,788.70	69,977.68	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	52,968.45	35,596.75	0.00	0.00	3,000.00	91,565.20	141,809.19
CUSTER	19,100.34	6,297.75	0.00	0.00	0.00	25,398.09	13,692.54
ELMORE	59,306.95	29,562.90	0.00	0.00	0.00	88,869.85	62,334.49
FRANKLIN	11,801.24	0.00	0.00	4,554.00	0.00	16,355.24	73,040.11
FREMONT	43,819.93	18,256.89	0.00	0.00	6,617.00	68,693.82	64,434.91
GEM	28,918.46	9,298.38	0.00	0.00	601.50	38,818.34	40,738.88
GOODING	4,934.78	4,107.43	36,617.00	0.00	22,233.16	67,892.37	43,187.15
IDAHO	15,610.19	0.00	0.00	0.00	0.00	15,610.19	50,083.86
JEFFERSON	8,607.64	5,809.46	0.00	0.00	0.00	14,417.10	27,349.19
JEROME	6,771.91	3,860.90	0.00	0.00	0.00	10,632.81	16,340.79
KOOTENAI	610,273.47	108,348.00	118,923.89	0.00	172,722.43	1,010,267.79	84,409.44
LATAH	28,955.20	0.00	0.00	0.00	0.00	28,955.20	55,200.48
LEMHI	2,064.03	2,426.79	0.00	0.00	0.00	4,490.82	6,198.92
LEWIS	9,377.80	0.00	0.00	0.00	0.00	9,377.80	9,499.89
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	2,955.87	1,559.66	0.00	0.00	0.00	4,515.53	12,124.56
MINIDOKA	7,625.89	5,691.97	53,256.50	0.00	0.00	66,574.36	18,565.04
NEZ PERCE	123,566.30	46,577.64	62,768.50	0.00	0.00	232,902.44	103,421.16
ONEIDA	4,771.34	0.00	0.00	2,500.00	0.00	7,271.34	6,408.57
OWYHEE	76,344.28	31,419.07	0.00	0.00	0.00	107,763.35	39,463.44
PAYETTE	26,852.41	4,319.02	0.00	0.00	0.00	31,171.43	36,940.79
POWER	29,630.56	17,064.79	0.00	9,886.50	0.00	56,581.85	36,703.21
SHOSHONE	14,855.04	0.00	0.00	0.00	0.00	14,855.04	40,967.70
TETON	1,375.00	0.00	0.00	0.00	0.00	1,375.00	16,067.11
TWIN FALLS	39,665.73	17,861.54	0.00	0.00	0.00	57,527.27	152,740.64
VALLEY	147,071.35	46,863.34	14,840.00	0.00	0.00	208,774.69	151,415.75
WASHINGTON	94,310.52	20,563.09	0.00	0.00	0.00	114,873.61	98,355.62
TOTAL ALL	2,647,911.24	765,960.26	551,356.46	51,210.40	222,174.88	4,238,613.24	\$ 2,348,174.38

10 YEAR HISTORICAL GRAPH

OVERALL BOATING PROGRAM REVENUE, EXPENDITURE AND FUND BALANCE COMPARISON

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Revenue	2,397,336	3,029,824	2,601,984	3,340,684	2,808,436	3,428,444	3,847,314	3,847,002	3,381,207	4,255,411
Expenditures	2,558,304	2,961,043	2,514,834	3,124,553	3,115,805	3,294,130	3,289,864	3,422,171	3,407,363	4,238,613
Fund Balance	1,221,336	1,256,492	1,368,381	1,534,283	1,216,849	1,326,983	1,902,085	2,280,842	2,336,023	2,348,174



BOAT REGISTRATION REVENUE COMPARISON
IDPR FUND 0250.01
For Fiscal Year Ending September 30, 2011

COUNTY	FY99	FY07	FY08	% OF CHANGE (1)	FY09	% OF CHANGE (1)	FY10	% OF CHANGE (1)	FY11	% OF CHANGE (1)
ADA		155,040.21	183,632.71	18.4%	187,779.97	2.3%	135,635.47	-27.8%	201,713.59	48.7%
ADAMS		22,376.38	15,578.08	-30.4%	18,030.55	15.7%	28,877.69	60.2%	16,758.49	-42.0%
BANNOCK		3,675.37	12,614.98	243.2%	10,470.44	-17.0%	5,454.94	-47.9%	7,667.38	40.6%
BEAR LAKE		17,408.46	19,610.54	12.6%	22,912.68	16.8%	13,593.41	-40.7%	36,617.93	169.4%
BENEWAH		30,147.18	34,351.26	13.9%	37,534.39	9.3%	25,849.13	-31.1%	40,649.16	57.3%
BINGHAM		27,686.72	36,055.73	30.2%	41,359.03	14.7%	29,984.74	-27.5%	46,543.96	55.2%
BLAINE		26,597.75	26,451.99	-0.5%	26,813.58	1.4%	25,268.84	-5.8%	30,920.53	22.4%
BOISE		29,690.47	38,960.75	31.2%	43,095.54	10.6%	40,097.25	-7.0%	42,410.41	5.8%
BONNER		267,074.58	282,473.78	5.8%	334,137.50	18.3%	199,270.99	-40.4%	348,892.38	75.1%
BONNEVILLE		98,455.57	111,787.42	13.5%	132,873.56	18.9%	78,898.89	-40.6%	141,288.39	79.1%
BOUNDARY		14,994.94	17,884.02	19.3%	18,747.43	4.8%	14,927.02	-20.4%	21,390.58	43.3%
BUTTE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS 2		336.41	7,168.87	2031.0%	7,347.08	2.5%	(133.24)	-101.8%	7,967.58	8.45%
CANYON		90,694.18	115,327.21	27.2%	129,964.14	12.7%	87,740.60	-32.5%	119,055.13	35.7%
CARIBOU		12,964.33	13,313.39	2.7%	15,039.21	13.0%	9,914.24	-34.1%	15,752.47	58.9%
CASSIA		32,587.34	37,480.13	15.0%	41,436.39	10.6%	25,828.21	-37.7%	46,651.06	80.6%
CLARK		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER		43,602.51	54,363.86	24.7%	58,071.99	6.8%	47,697.96	-17.9%	60,443.38	26.7%
CUSTER		10,601.42	12,605.30	18.9%	13,599.85	7.9%	11,147.84	-18.0%	15,399.14	38.1%
ELMORE		48,477.62	66,366.26	36.9%	69,956.04	5.4%	56,990.13	-18.5%	76,163.46	33.6%
FRANKLIN		15,246.43	16,301.55	6.9%	21,395.00	31.2%	12,571.21	-41.2%	22,285.89	77.3%
FREMONT		42,380.34	45,314.78	6.9%	47,207.07	4.2%	38,973.50	-17.4%	59,328.45	52.2%
GEM		20,476.99	23,948.43	17.0%	25,026.12	4.5%	20,675.52	-17.4%	30,115.66	45.7%
GOODING		10,289.56	13,666.87	32.8%	15,227.60	11.4%	10,577.37	-30.5%	15,867.18	50.0%
IDAHO		14,102.15	17,527.06	24.3%	18,767.69	7.1%	16,896.84	-10.0%	19,585.20	15.9%
JEFFERSON		9,462.91	11,398.57	20.5%	15,793.77	38.6%	11,257.13	-28.7%	16,104.64	43.1%
JEROME		8,137.20	10,076.06	23.8%	10,634.53	5.5%	7,840.48	-26.3%	13,137.19	67.6%
KOOTENAI		520,541.93	494,855.72	-4.9%	623,551.26	26.0%	510,899.97	-18.1%	567,580.17	11.1%
LATAH		21,229.52	25,170.28	18.6%	27,159.26	7.9%	25,538.66	-6.0%	25,027.57	-2.0%
LEMHI		5,437.68	7,931.50	45.9%	6,812.56	-14.1%	6,136.53	-9.9%	9,061.30	47.7%
LEWIS		2,980.88	3,636.97	22.0%	4,603.40	26.6%	3,560.82	-22.6%	5,000.42	40.4%
LINCOLN		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON		5,202.44	6,694.52	28.7%	6,590.41	-1.6%	3,904.45	-40.8%	7,415.54	89.9%
MINIDOKA		11,613.79	15,032.72	29.4%	16,712.87	11.2%	11,042.85	-33.9%	19,904.98	80.3%
NEZ PERCE		72,058.43	79,095.20	9.8%	87,764.07	11.0%	65,589.75	-25.3%	96,041.26	46.4%
ONEIDA		5,037.13	10,450.94	107.5%	11,220.84	7.4%	5,856.82	-47.8%	9,453.91	61.4%
OWYHEE		27,084.87	33,933.09	25.3%	37,202.80	9.6%	29,380.11	-21.0%	43,751.86	48.9%
PAYETTE		20,029.46	24,566.40	22.7%	26,436.36	7.6%	20,753.46	-21.5%	28,513.40	37.4%
POWER		34,809.97	31,188.08	-10.4%	42,070.63	34.9%	24,267.67	-42.3%	51,225.35	111.1%
SHOSHONE		13,800.57	15,669.18	13.5%	17,282.44	10.3%	11,964.70	-30.8%	18,487.92	54.5%
TETON		5,228.83	7,734.84	47.9%	7,277.58	-5.9%	4,376.87	-39.9%	8,185.41	87.0%
TWIN FALLS		51,286.46	69,267.14	35.1%	73,906.30	6.7%	53,420.40	-27.7%	85,166.13	59.4%
VALLEY		110,317.68	133,859.68	21.3%	141,751.75	5.9%	87,202.85	-38.5%	149,752.29	71.7%
WASHINGTON		31,881.51	39,238.85	23.1%	41,744.48	6.4%	29,186.39	-30.1%	52,332.80	79.3%
TOTAL ALL	#REF!	\$ 1,991,047.17	\$ 2,222,584.71	11.6%	\$ 2,535,308.16	14.1%	\$ 1,848,918.46	-27.1%	\$ 2,629,609.54	42.2%

(1) % of change may be impacted by the timing of distribution and timing of posting receipts at each county.

Camas is comparing FY11 to FY09

**FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON
IDPR FUND 0348**

For Fiscal Year Ending September 30, 2011

COUNTY	FY99	FY07	FY08	% OF CHANGE	FY09	% OF CHANGE	FY10	% OF CHANGE	FY10	% OF CHANGE
ADA		23,318.49	38,666.54	65.8%	38,880.38	0.6%	43,065.71	10.8%	36,565.97	-15.1%
ADAMS		22,640.74	16,826.33	-25.7%	22,212.89	32.0%	17,948.14	-19.2%	13,568.87	-24.4%
BANNOCK				0.0%		0.0%	-	0.0%	-	0.0%
BEAR LAKE		7,858.17	21,807.91	177.5%	16,276.89	-25.4%	21,511.48	32.2%	29,614.63	37.7%
BENEWAH		7,747.33	7,301.88	-5.7%	7,100.74	-2.8%	12,192.51	71.7%	8,480.73	-30.4%
BINGHAM		16,271.52	14,874.41	-8.6%	16,173.23	8.7%	17,814.34	10.1%	15,517.92	-12.9%
BLAINE		6,356.55	3,806.68	-40.1%	8,601.85	126.0%	9,896.00	15.0%	10,184.74	2.9%
BOISE		25,814.94	35,174.13	36.3%	33,316.76	-5.3%	31,087.33	-6.7%	26,526.04	-14.7%
BONNER		98,255.65	112,743.28	14.7%	128,801.83	14.2%	129,288.62	0.4%	105,733.00	-18.2%
BONNEVILLE		36,655.03	42,021.75	14.6%	41,862.79	-0.4%	44,579.97	6.5%	36,792.96	-17.5%
BOUNDARY		3,610.51	6,210.96	72.0%	8,872.00	42.8%	7,184.85	-19.0%	3,891.19	-45.8%
BUTTE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CANYON		32,769.54	36,060.58	10.0%	50,108.79	39.0%	39,870.66	-20.4%	38,779.90	-2.7%
CARIBOU		8,433.95	7,550.82	-10.5%	15,203.72	101.4%	17,733.87	16.6%	10,973.80	-38.1%
CASSIA		6,741.01	13,177.23	95.5%	13,967.49	6.0%	16,781.31	20.1%	13,845.14	-17.5%
CLARK		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER		38,409.39	42,471.88	10.6%	45,787.73	7.8%	50,625.34	10.6%	35,596.75	-29.7%
CUSTER		6,514.40	7,402.42	13.6%	9,747.92	31.7%	10,406.68	6.8%	6,297.75	-39.5%
ELMORE		18,983.05	24,184.93	27.4%	33,443.23	38.3%	40,802.10	22.0%	29,562.90	-27.5%
FRANKLIN		2,997.77	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
FREMONT		6,538.44	8,957.07	37.0%	18,707.03	108.9%	20,265.82	8.3%	18,256.89	-9.9%
GEM		10,464.66	12,656.13	20.9%	13,651.37	7.9%	12,169.13	-10.9%	9,298.38	-23.6%
GOODING		-	-	0.0%	5,237.98	0.0%	5,509.31	0.0%	4,107.43	-25.4%
IDAHO		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEFFERSON		-	-	0.0%	5,318.01	0.0%	7,044.19	0.0%	5,809.46	-17.5%
JEROME		-	3,795.18	0.0%	3,392.57	-10.6%	4,490.00	32.3%	3,860.90	-14.0%
KOOTENAI		90,534.10	109,739.00	21.2%	103,054.04	-6.1%	132,054.97	28.1%	108,348.00	-18.0%
LATAH		1,597.81	2,766.72	73.2%	-	-100.0%	-	0.0%	-	0.0%
LEMHI		-	2,209.56	0.0%	2,574.10	16.5%	-	-100.0%	2,426.79	100.0%
LEWIS		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LINCOLN		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON		2,071.57	-	-100.0%	1,719.77	0.0%	2,049.02	0.0%	1,559.66	-23.9%
MINIDOKA		3,672.50	5,571.53	51.7%	11,066.30	98.6%	15,054.39	36.0%	5,691.97	-62.2%
NEZ PERCE		18,962.53	19,409.50	2.4%	14,115.02	-27.3%	59,991.50	325.0%	46,577.64	-22.4%
ONEIDA		1,186.97	2,145.37	80.7%	2,255.84	5.1%	2,744.35	21.7%	-	-100.0%
OWYHEE		12,989.22	15,922.32	22.6%	22,566.16	41.7%	23,955.58	6.2%	31,419.07	31.2%
PAYETTE		4,301.00	4,115.51	-4.3%	4,826.28	17.3%	6,179.29	28.0%	4,319.02	-30.1%
POWER		7,772.32	14,929.89	92.1%	13,114.74	-12.2%	23,043.35	75.7%	17,064.79	-25.9%
SHOSHONE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TETON		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TWIN FALLS		14,855.60	20,982.83	41.2%	22,717.51	8.3%	21,805.90	-4.0%	17,861.54	-18.1%
VALLEY		38,161.76	44,284.43	16.0%	47,605.60	7.5%	58,723.51	23.4%	46,863.34	-20.2%
WASHINGTON		8,960.31	24,044.56	168.3%	26,022.76	8.2%	22,445.76	-13.7%	20,563.09	-8.4%
TOTAL ALL	#REF!	\$ 585,446.83	\$ 721,811.33	23.3%	\$ 808,303.32	12.0%	\$ 928,314.98	14.8%	\$ 765,960.26	-17.5%

STATE WATERWAYS IMPROVEMENT FUND GRANTS (WIF) EXPENDITURES COMPARISON
IDPR FUND 0247.02
For Fiscal Year Ending September 30, 2011

	FY99	FY07	FY08	% OF CHANGE	FY09	% OF CHANGE	FY10	% OF CHANGE	FY11	% OF CHANGE
ADA		66,869.08	88,839.82	32.9%	176,586.56	98.8%	-	-100.0%	65,999.24	0.0%
ADAMS		25,425.17	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
BANNOCK		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BEAR LAKE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BENEWAH		-	43,983.00	0.0%	-	-100.0%	-	0.0%	-	0.0%
BINGHAM		68,402.67	11,676.38	-82.9%	-	-100.0%	25,227.74	0.0%	1,685.97	-93.3%
BLAINE		-	14,077.85	0.0%	-	-100.0%	-	0.0%	22,614.00	0.0%
BOISE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BONNER		186,609.08	8,617.50	-95.4%	99,314.00	1052.5%	134,037.00	35.0%	75,802.00	-43.4%
BONNEVILLE		117,759.00	30,300.00	-74.3%	110,464.66	284.6%	5,500.00	-95.0%	88,690.69	1512.6%
BOUNDARY		-	109,900.00	0.0%	48,810.52	-55.6%	9,196.59	-81.2%	10,158.67	10.5%
BUTTE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CANYON		-	-	0.0%	-	0.0%	18,225.00	0.0%	-	-100.0%
CARIBOU		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CASSIA		-	20,500.00	0.0%	-	-100.0%	-	0.0%	-	0.0%
CLARK		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER		6,155.00	40,285.00	554.5%	21,463.00	-46.7%	12,748.45	-40.6%	-	-100.0%
CUSTER		-	33,750.00	0.0%	20,000.00	-40.7%	-	-100.0%	-	0.0%
ELMORE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FRANKLIN		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FREMONT		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
GEM		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
GOODING		-	-	0.0%	-	0.0%	-	0.0%	36,617.00	0.0%
IDAHO		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEFFERSON		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEROME		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
KOOTENAI		286,340.16	20,183.00	-93.0%	-	-100.0%	24,548.00	0.0%	118,923.89	384.5%
LATAH		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LEMHI		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LEWIS		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LINCOLN		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MINIDOKA		-	-	0.0%	-	0.0%	-	0.0%	53,256.50	0.0%
NEZ PERCE		-	-	0.0%	-	0.0%	14,436.50	0.0%	62,768.50	334.8%
ONEIDA		292.50	20,000.00	0.0%	-	-100.0%	-	0.0%	-	0.0%
OWYHEE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
PAYETTE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
POWER		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
SHOSHONE		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TETON		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TWIN FALLS		-	-	0.0%	20,992.00	0.0%	-	0.0%	-	0.0%
VALLEY		25,000.00	32,896.00	31.6%	27,515.00	-16.4%	22,785.00	-17.2%	14,840.00	-34.9%
WASHINGTON		-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL ALL	#REF!	\$ 782,852.66	\$ 475,008.55	-39.3%	\$ 525,145.74	10.6%	\$ 266,704.28	-49.2%	\$ 551,356.46	106.7%

BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% DESIGNATIONS TO TOTAL REGISTRATIONS	STATE VESSEL ACCOUNT DISTRIBUTIONS FFY11 REV 0250.01(2)	% VESSEL ACCOUNT TOTAL	COUNTY FUND BALANCE 9/30/11 (3)	STATE WATERWAYS IMPROVEMENT EXPENDITURES FFY11 (4)	% WIF TOTAL	FEDERAL BOAT SAFETY EXPENDITURES FFY11 (4)	% FEDERAL BOAT SAFETY TOTAL
ADA	8,535	8.4%	201,713.59	7.7%	133,687.00	65,999.24	12.0%	36,565.97	4.8%
ADAMS	879	0.9%	16,758.49	0.6%	21,712.10	-	0.0%	13,568.87	1.8%
BANNOCK	1,170	1.1%	7,667.38	0.3%	7,526.04	-	0.0%	-	0.0%
BEAR LAKE	946	0.9%	36,617.93	1.4%	35,251.29	-	0.0%	29,614.63	3.9%
BENEWAH	1,312	1.3%	40,649.16	1.5%	14,195.34	-	0.0%	8,480.73	1.1%
BINGHAM	1,578	1.5%	46,543.96	1.8%	54,040.31	1,685.97	0.3%	15,517.92	2.0%
BLAINE	1,178	1.2%	30,920.53	1.2%	10,855.48	22,614.00	4.1%	10,184.74	1.3%
BOISE	2,703	2.6%	42,410.41	1.6%	124,688.06	-	0.0%	26,526.04	3.5%
BONNER	11,518	11.3%	348,892.38	13.3%	306,764.67	75,802.00	13.7%	105,733.00	13.8%
BONNEVILLE	4,761	4.7%	141,288.39	5.4%	45,721.43	88,690.69	16.1%	36,792.96	4.8%
BOUNDARY	811	0.8%	21,390.58	0.8%	30,972.91	10,158.67	1.8%	3,891.19	0.5%
BUTTE	6	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CAMAS	506	0.5%	7,967.58	0.3%	32,511.13	-	0.0%	-	0.0%
CANYON	5,100	5.0%	119,055.13	4.5%	94,862.46	-	0.0%	38,779.90	5.1%
CARIBOU	713	0.7%	15,752.47	0.6%	33,892.73	-	0.0%	10,973.80	1.4%
CASSIA	1,612	1.6%	46,651.06	1.8%	-	-	0.0%	13,845.14	1.8%
CLARK	7	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CLEARWATER	2,800	2.7%	60,443.38	2.3%	141,809.19	-	0.0%	35,596.75	4.6%
CUSTER	660	0.6%	15,399.14	0.6%	13,692.54	-	0.0%	6,297.75	0.8%
ELMORE	3,748	3.7%	76,163.46	2.9%	62,334.49	-	0.0%	29,562.90	3.9%
FRANKLIN	787	0.8%	22,285.89	0.8%	73,040.11	-	0.0%	-	0.0%
FREMONT	2,497	2.4%	59,328.45	2.3%	64,434.91	-	0.0%	18,256.89	2.4%
GEM	1,380	1.4%	30,115.66	1.1%	40,738.88	-	0.0%	9,298.38	1.2%
GOODING	681	0.7%	15,867.18	0.6%	43,187.15	36,617.00	6.6%	4,107.43	0.5%
IDAHO	919	0.9%	19,585.20	0.7%	50,083.86	-	0.0%	-	0.0%
JEFFERSON	636	0.6%	16,104.64	0.6%	27,349.19	-	0.0%	5,809.46	0.8%
JEROME	505	0.5%	13,137.19	0.5%	16,340.79	-	0.0%	3,860.90	0.5%
KOOTENAI	19,386	19.0%	567,580.17	21.6%	84,409.44	118,923.89	21.6%	108,348.00	14.1%
LATAH	1,121	1.1%	25,027.57	1.0%	55,200.48	-	0.0%	-	0.0%
LEMIHI	367	0.4%	9,061.30	0.3%	6,198.92	-	0.0%	2,426.79	0.3%
LEWIS	289	0.3%	5,000.42	0.2%	9,499.89	-	0.0%	-	0.0%
LINCOLN	14	0.0%	-	0.0%	-	-	0.0%	-	0.0%
MADISON	262	0.3%	7,415.54	0.3%	12,124.56	-	0.0%	1,559.66	0.2%
MINIDOKA	851	0.8%	19,904.98	0.8%	18,565.04	53,255.50	9.7%	5,691.97	0.7%
NEZ PERCE	3,584	3.5%	96,041.26	3.7%	103,421.16	62,768.50	11.4%	46,577.64	6.1%
ONEIDA	342	0.3%	9,453.91	0.4%	6,408.57	-	0.0%	-	0.0%

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BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% DESIGNATIONS TO TOTAL REGISTRATIONS	STATE VESSEL ACCOUNT DISTRIBUTIONS FFY11 REV 0250.01(2)	% VESSEL ACCOUNT TOTAL	COUNTY FUND BALANCE 8/30/11 (3)	STATE WATERWAYS IMPROVEMENT EXPENDITURES FFY11 (4)	% WIF TOTAL	FEDERAL BOAT SAFETY EXPENDITURES FFY11 (4)	% FEDERAL BOAT SAFETY TOTAL
OWYHEE	2,213	2.2%	43,751.86	1.7%	39,463.44	-	0.0%	31,419.07	4.1%
PAYETTE	1,194	1.2%	28,513.40	1.1%	36,940.79	-	0.0%	4,319.02	0.6%
POWER	1,614	1.6%	51,225.35	1.9%	36,703.21	-	0.0%	17,064.79	2.2%
SHOSHONE	703	0.7%	18,487.92	0.7%	40,967.70	-	0.0%	-	0.0%
TETON	256	0.3%	8,185.41	0.3%	16,067.11	-	0.0%	-	0.0%
TWIN FALLS	3,215	3.1%	85,166.13	3.2%	152,740.64	-	0.0%	17,861.54	2.3%
VALLEY	6,143	6.0%	149,752.29	5.7%	151,415.75	14,840.00	2.7%	46,863.34	6.1%
WASHINGTON	2,656	2.6%	52,332.80	2.0%	98,355.62	-	0.0%	20,563.09	2.7%
TOTAL ALL	102,158	100.0%	2,629,609.54	100.0%	2,348,174.38	551,356.46	100.0%	765,960.26	100.0%

(1) Includes Primary & Secondary Designations during the review period, not total boats registered in Idaho. May not compare to other designation reports due to time periods.

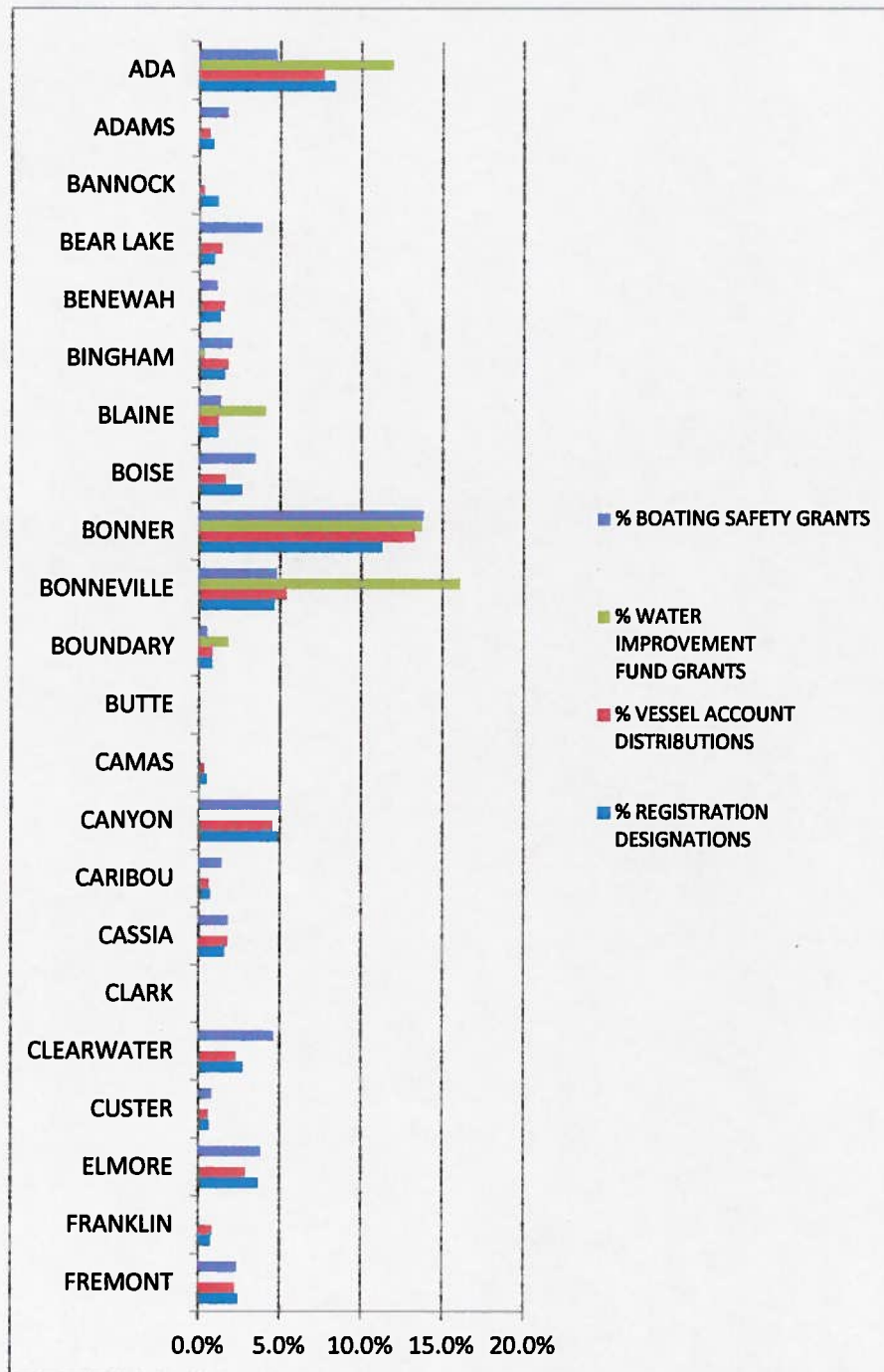
(2) IDPR Vessel Registration Distributions as deposited by the Counties in FFY11. May not match IDPR reported distributions due to timing.

(3) Includes all sources of funds used in County Boating Program.

(4) Actual amounts spent on grants in FFY11, not grant award amount(s).

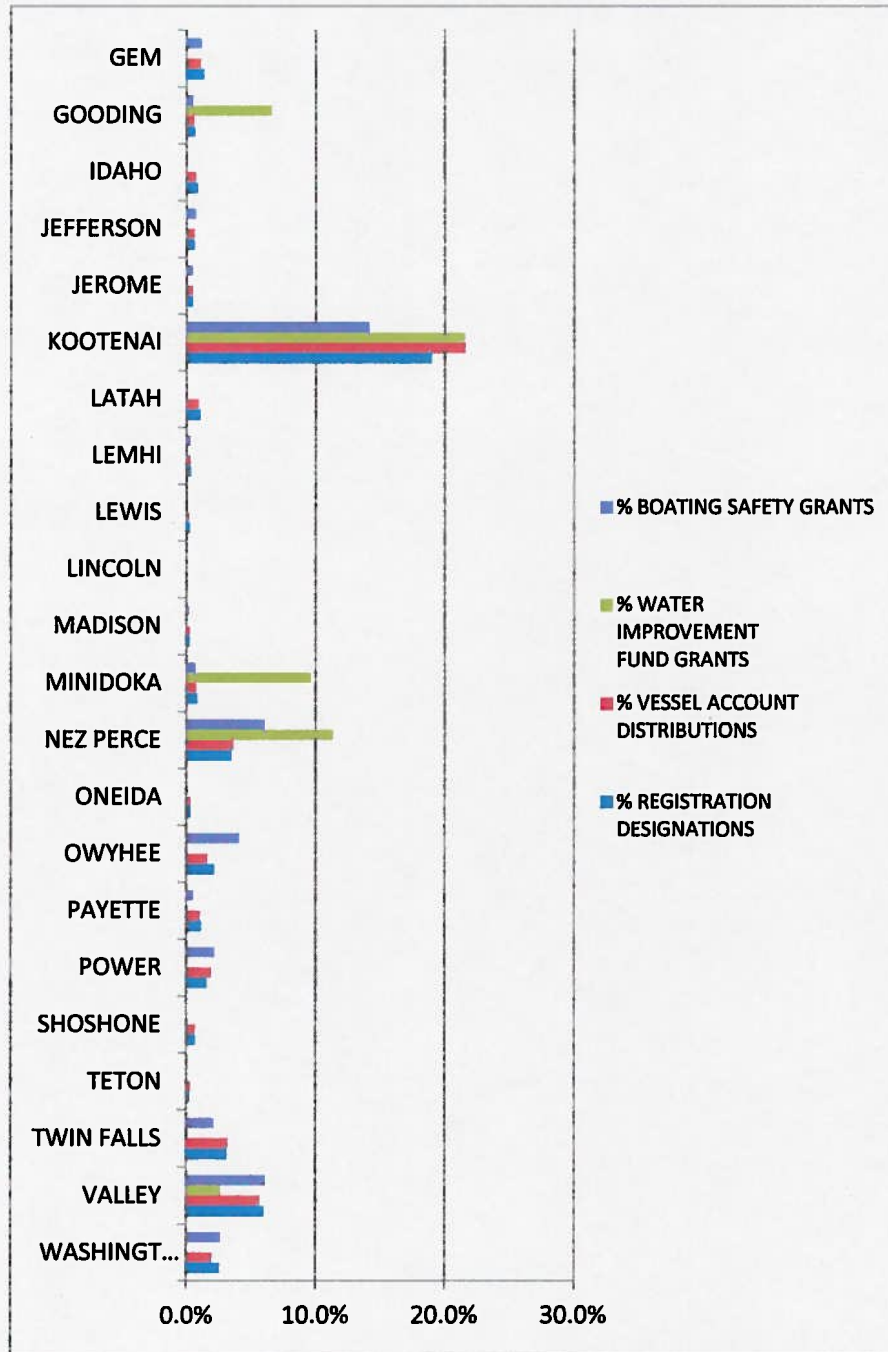
BOATING PROGRAM STATISTICS FY11

Ada-Fremont Counties



BOATING PROGRAM STATISTICS FY11

Gem-Washington Counties



**FFY11 SUMMARY OF COUNTY REQUESTS FOR
RETENTION OF SURPLUS VESSEL ACCOUNT FUNDS**

COUNTY	COUNTY WW FUND ADJUSTED END FUND BALANCE	FY11 STATE VESSEL REVENUE	REPORTED COUNTY VESSEL SURPLUS	REQUEST RETENTION SURPLUS FUNDS	PROJECT DESCRIPTION
ADA	66,146.00	201,713.59	-		
ADAMS	21,712.00	16,758.00	4,954.00	4,954.00	Equip the new patrol boat with lighting, sonar, siren etc
BANNOCK	7,526.04	27,322.36	-		
BEAR LAKE	35,251.29	36,617.93	-		
BENEWAH	13,343.20	40,649.16	-		
BINGHAM	54,040.31	46,543.96	7,496.35	7,496.35	Help pay the 2nd year lease on 2-2011 marine tow vehicles, \$22096
BLAINE	1,560.87	30,920.53	-		
BOISE	101,390.82	42,410.41	58,980.41	58,980.41	Provide a portion of expenditures for construction of a storage facility for 3 county rescue boats
BONNER	283,521.67	348,892.38	-		
BONNEVILLE	104,034.69	141,288.39	-		
BOUNDARY	9,352.91	21,390.58	-		
BUTTE					
CAMAS	22,511.13	7,967.58	14,543.55	14,543.55	\$10k committed to spraying weeds at TL Reservoir, maint&improve Magic & TL Reservoirs
CANYON	99,127.30	119,055.13	-		
CARIBOU	7,182.58	33,486.34	-	26,303.76	\$4k side scanner, \$12k road work boat compound, \$10k blacktop boat compound
CASSIA	-	-	-		
CLARK					
CLEARWATER	41,526.86	60,443.38	-		
CUSTER	13,692.54	15,399.00	-		
ELMORE	62,334.49	76,163.46	-		
FRANKLIN	67,842.00	22,286.00	45,556.00	45,556.00	1/2 yearly lease on tow vehicle, boat dock repair, scuba gear, increase patrol, replace boat in 2015
FREMONT	42,410.40	59,328.45	-		
GEM	40,738.88	30,115.66	10,623.22	10,623.22	\$1.5k repair patrol boat, \$3k training, \$2k docks, \$1.3k bouys, and miscellaneous
GOODING	41,138.62	15,667.18	25,271.44	25,271.44	training, safety equipment, public awareness
IDAHO	50,083.86	19,585.20	30,496.66	56,800.00	\$20k-Hammer Creek Aprons, \$20k-Pine bar ramp widening, \$8k-Boat Ramp Maintenance, and other
JEFFERSON	27,349.00	16,104.54	11,244.46	11,244.46	building to store waterways equipment

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**FFY11 SUMMARY OF COUNTY REQUESTS FOR
RETENTION OF SURPLUS VESSEL ACCOUNT FUNDS**

COUNTY	COUNTY WW FUND ADJUSTED END FUND BALANCE	FY11 STATE VESSEL REVENUE	REPORTED COUNTY VESSEL SURPLUS	REQUEST RETENTION SURPLUS FUNDS	PROJECT DESCRIPTION
JEROME	16,340.79	13,137.16	3,203.61	3,203.60	trash container and porta potty fees for the wilson lake park
KOOTENAI	182,604.00	566,694.00	-		
LATAH	55,200.46	25,027.57	30,172.91	30,172.00	Moose/Kootenai/Dworshak Improvements, access, safety projects
LEMHI	6,199.00	9,327.00	-		
LEWIS	9,499.89	5,000.42	4,499.47	4,499.47	preliminary expenditure-purchase an achilles su model 16' inflatable watercraft with trailer for search and rescue use.
LINCOLN					
MADISON	12,124.00	7,415.54	4,708.46	4,708.46	equip boats with lighting for after dark rescue, safety equipment, and boat repairs
MINIDOKA	13,854.00	19,905.00	-		
NEZ PERCE	103,421.16	96,041.26	7,379.90	120,000.00	\$100k-southway boat ramp parking lot expansion, \$20k-north lewiston boat ramp parking lot expansion and lighting
ONEIDA	6,286.07	7,953.91	-		
OWYHEE	17,693.67	43,751.86	-		
PAYETTE	36,907.46	30,365.69	6,541.59	6,541.59	new floating dock for river access points, safety equipment
POWER	24,751.82	43,070.50	-		
SHOSHONE	24,045.33	19,632.55	4,412.78	4,412.76	CDA River improvements, parking lot garbage bins, more law enforcement
TETON	16,067.11	6,185.41	7,881.70	8,000.00	construct handicap accessible parking and port-a-jon at Bates Bridge and Cache Bridge
TWIN FALLS	155,398.05	85,166.13	70,231.92	70,231.92	\$24,912.85 Fund 174-develop Murtaugh Lake facility \$45,319.07 Fund 610-construct Marine Bldg, marine patrol truck, officer training, vessel & equip maintenance, wages, and equip for pontoon boat.
VALLEY	142,415.46	149,752.29	-		
WASHINGTON	98,213.85	52,332.80	45,880.85	45,880.85	Craig excavation, Galloway dam ramp clean up, boat repairs, dock repairs, bouys, safety equipment, maint and repair on boats, purchase new boat
TOTAL ALL	2,134,819.62	2,613,068.54	394,081.28	559,423.86	

Sources: County Vessel Fund Reporting & Remittance Form pursuant to Idaho Code 67-7013 (6) & County Boating Program Financial Review
IDPR reports on cash basis whereas some counties report on accrual basis. IDPR deferred to cash.

APPENDIX

APPENDIX A

FUNDING SOURCES

FUNDS	FUNDING SOURCE	ALLOWABLE EXPENDITURES
State Vessel Funds (0250.01) – 85 % of Vessel Registrations	Idaho Statute 67-7008 Vessel Registrations	Idaho State 67-7016 (7) – “Protection and promotion of safety, waterways improvement, creation and improvement of parking areas for boating purposes, making and improving boat ramps and moorings, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. The board of county commissioners is also authorized to use and expend funds from the county vessel fund outside the county when the board deems it advisable and for the public good.”
Boating Safety Grant (0348)	Coast Guard-Recreational Boating Safety State Grants Program- Federal Funds	Facilities, equipment, and supplies for boating safety education and law enforcement, including purchase, operation, maintenance and repair. Training personnel in skills related to boating safety and to the enforcement of boating safety laws and regulations. Providing public boating safety education, including educational programs and lectures, to the boating community and the public school system. Conducting boating safety inspections and marine casualty investigations. Establishing and maintaining emergency or search and rescue facilities, and providing emergency or search and rescue assistance. Establishing and maintaining waterway markers and other appropriate aids to navigation.
Clean Vessel Grant (0348)	Federal Clean Vessel Act of 1992 –US Fish and Wildlife	Construction, renovation, operation and maintenance of pump-out and dump stations. Education/information programs to educate and/or inform recreational boaters about the environmental pollution problems resulting from sewage discharges from vessels and to inform them of the location of pump-out and dump stations.

APPENDIX A

FUNDING SOURCES

BIG - Boating Infrastructure Grant (0348)	Section 7404 of the Sportfishing and Boating Safety Act of 1998 – US Fish and Wildlife	Construct, renovate and maintain tie-up facilities with features for transient boaters in vessels 26 feet or more in length, and to produce and distribute information and educational materials about the program.
Waterways Grant (0247.02)	Idaho Statue 63-2412 (e) 1-Fuel Tax	Idaho Statue 57-1501 Waterways Improvement Fund – “Protection and promotion of safety, waterways improvement, creation and improvement of parking areas for boating purposes, marking and improving boat ramps and moorings, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. The board of county commissioners is also authorized to use and expend funds from the county vessel fund outside the county when the board deems it advisable and for the public good.”



COUNTY VESSEL FUND REPORTING & REMITTANCE FORM
Idaho Department of Parks and Recreation

_____ County

Our County Vessel Fund has been reconciled for fiscal year _____. The remittance amount has been calculated as follows:

- A) Ending Fund Balance \$ _____
- B) Subtract:
- Ending balance of moneys not received from the State Vessel Account (\$ _____)
- Obligated moneys in the County Vessel Fund (See definition in rules) (\$ _____)
- C) Adjusted Ending Fund Balance \$ _____
- D) Total received from State Vessel Account for FY _____ \$ _____
- E) Subtract line D from line C. If less than Zero, enter Zero \$ _____

If the amount on line E is Zero, no remittance is required.

If the amount on line E is greater than Zero, the surplus moneys must be remitted to the Department by December 20 for deposit to the State Vessel Account, or complete the "Request for Retention of County Vessel Funds" on the reverse of this form. If the amount to be retained is less than the total surplus, complete both sides of this form.

County Clerk

Dated: _____

Please send to:

Idaho Department of Parks and Recreation
Attention: Internal Auditor
PO Box 83720
Boise ID 83720-0065
208-334-4180, ext. 264

REQUEST FOR RETENTION OF COUNTY VESSEL FUNDS
Idaho Department of Parks and Recreation

Our County would like to retain surplus moneys in the County Vessel Fund from fiscal year _____
for a specific purpose expenditure.

Amount: \$ _____

Nature of the specific purpose expenditure:

(Please include plans, specifications, and bids if available. Use additional pages if necessary.)

Date funds will be completely expended: _____

I hereby certify that resolution approving the specific purpose expenditure above, and this
"Request for Retention of Funds" form have been adopted by the Board of County
Commissioners of _____ County, and that I am duly authorized to execute
this form.

Chairman, Board of County Commissioners

Dated: _____

APPENDIX C

REQUEST FOR RETENTION OF COUNTY VESSEL FUNDS

Idaho Code 67-7013 (8)

Within sixty (60) calendar days of the end of each county fiscal year, the county clerk shall calculate the ending fund balance of the county vessel fund for that fiscal year. If the ending fund balance is higher than the amount of revenues deposited in the county vessel fund from the state vessel account during the fiscal year, then the difference shall be remitted to the state vessel account within thirty (30) calendar days of that calculation. Moneys remitted to the state vessel account, in accordance with the provisions of this section, shall be apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county's amount of funds received from the state vessel account during the prior county fiscal year bears to the total amounts received during that prior county fiscal year by all eligible counties. The provisions of this subsection shall not apply to specific sums of money in county vessel accounts, for which the county commissioners have given written notice, to the department of parks and recreation of an intention to retain those funds for a specific purpose. The notice shall specify the amount of the funds to be held, indicate the purpose for which the funds shall be utilized and provide the date when the funds will be expended. If an amended notice is not submitted by the county commissioners, moneys not expended or contractually committed by the date stated in the original notice of the board of commissioners shall revert to the state vessel account for distribution as provided in this subsection. All interest earned on moneys invested from a county vessel fund shall return to the county vessel fund.

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**IDAPA 26
TITLE 01
CHAPTER 02**

**26.01.02 - RULES GOVERNING REPORTING AND REMITTANCE OF
SURPLUS COUNTY VESSEL ACCOUNT MONEYS**

000. LEGAL AUTHORITY.

These rules are promulgated by the Idaho Park and Recreation Board pursuant to the authority contained in Section 67-5201 et. seq. and 67-7002, Idaho Code; they are intended to further define and make specific the administration of Section 67-7013, Idaho Code. (7-1-93)

001. -- 009. (RESERVED).**010. DEFINITIONS.**

For the purpose of these rules and Title 67, Chapter 70, Idaho Code, these terms are defined as follows: (7-1-93)

01. County Vessel Fund. The county dedicated fund established by Section 67-7013(7), Idaho Code, into which boat license moneys received from the state vessel account are deposited. (7-1-93)

02. Department. The Idaho Department of Parks and Recreation. (7-1-93)

03. Adjusted Ending Fund Balance. All unobligated boat license moneys remaining in the county vessel fund at the end of the county fiscal year, the thirtieth day of September of each year. (7-1-93)

04. Specific Purpose Expenditure. An expenditure for planning, acquisition, or construction of a capital project, including equipment purchases. A specific purpose expenditure shall not include regular or ongoing maintenance costs. (7-1-93)

05. State Vessel Account. The state dedicated fund established by Section 67-7013, Idaho Code, into which eighty-five percent (85%) of all boat license fees are deposited. (7-1-93)

06. Obligated Moneys. Moneys in the county vessel fund which have been contractually committed as evidenced by a contract, or other binding agreement for goods or services. (7-1-93)

011. -- 049. (RESERVED).**050. RECEIPTS AND BALANCE CALCULATIONS.**

Within sixty (60) days of the end of each county fiscal year, the clerk of each county with a boating improvement program, as recognized by the department, which has received moneys from the state vessel account shall: (7-1-93)

01. Ending Fund Balance. Determine the ending fund balance of the county vessel fund; (7-1-93)

02. Other Funds. Subtract the ending balance of any moneys in the county vessel fund which were not received from the state vessel account; (7-1-93)

03. Obligated License Moneys. Subtract obligated boat license moneys in the county vessel fund; (7-1-93)

04. Interest. Subtract interest earned on boat license moneys and credited to the county vessel fund; (7-1-93)

05. Adjusted Ending Fund Balance. Determine the adjusted ending fund balance; (7-1-93)

06. Boat License Moneys. Calculate the total amount of boat license moneys deposited in the county vessel fund from the state vessel account for the fiscal year. (7-1-93)

051. -- 099. (RESERVED).

IDAHO ADMINISTRATIVE CODE
Department of Parks and Recreation
**IDAPA 26.01.02 - Reporting & Remittance of
 Surplus County Vessel Account Moneys**

100. REPORTING REQUIREMENTS.

01. Balance Less Than or Equal to Receipts. If the adjusted ending fund balance is less than the amount received from the state vessel account, the county clerk shall complete department form # ACT 50.7 and return it to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. (7-1-93)

02. Balance Greater Than Receipts. If the adjusted ending fund balance is greater than the amount received from the state vessel account during the fiscal year, the county clerk shall remit the surplus moneys to the department with department form # ACT 50.7, or, submit a notice to retain surplus moneys as specified in Section 150 of this chapter. The remittance or notice to retain surplus moneys must be returned to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. The moneys remitted to the department will be redistributed as provided by Idaho Code Section 67-7013(8). (7-1-93)

101. -- 149. (RESERVED).**150. NOTICE TO RETAIN SURPLUS MONEYS.**

01. Written Notice. If there is a specific purpose expenditure (see Subsection 010.04 of this chapter) for which the county commissioners would like to retain surplus moneys in the county vessel fund, written notice must be delivered to the department specifying: (7-1-93)

- a. The dollar amount to be retained; (7-1-93)
- b. The specific nature of the purpose for which moneys are to be retained; (7-1-93)
- c. The date(s) the moneys will be expended. (7-1-93)

02. Out of County Expenditures. If the expenditure is to be used outside the county submitting the notice, the recipient of the moneys shall provide a letter of concurrence to the department. (7-1-93)

03. Compliance. The department shall evaluate all notices to retain surplus moneys for compliance with Section 67-7013, Idaho Code. (7-1-93)

151. -- 199. (RESERVED).**200. FAILURE TO EXPEND RETAINED SURPLUS MONEYS.**

If the retained moneys are not expended or obligated by the date stated in the original notice as referenced in Section 150 of this chapter: (7-1-93)

01. Return of Funds. The retained moneys shall be returned to the department for redistribution within thirty (30) calendar days of the date by which the surplus moneys were to be expended; or (7-1-93)

02. Amended Notice. An amended notice shall be delivered to the department proposing additional time to complete the specific purpose for which surplus moneys were retained. The amended notice shall include any supporting documents which detail the need for additional time. (7-1-93)

03. Change of Purpose. The amended notice may alter the specific purpose for which surplus moneys were retained. (7-1-93)

201. -- 249. (RESERVED).**250. TIME LIMIT FOR RETAINED MONEYS TO BE EXPENDED.**

Retained moneys must be expended within three (3) years from the date of the original notice to retain surplus moneys, or be returned to the department for redistribution. (7-1-93)

251. -- 999. (RESERVED).

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